BOMBAY ACT No. V OF 1878.[1]

[THE BOMBAY ABKARI ACT, 1878.]

[*19th September 1878.*]

[1]1-29. * * * * * * * *

[2]29A. (*1*) Until provision to the contrary is made by the [3][Parliament by law], the [4][State] Government may continue to levy any duty to which this section applies which it was lawfully levying immediately before the commencement of [5][the Constitution] under this Chapter as then in force. Saving for duties being levied at commencement of [5][the Constitution].

(*2*) The duties to which this section applies are—

(*a*) any duty on intoxicants which are not excisable articles within the meaning of this Act ; and

(*b*) any duty on an excisable article produced outside India and imported into the [6][State] whether across a customs frontier as defined by the Central Government or not.

(*3*) Nothing in this section shall authorise the levy by the [4][State] Government of any duty which, as between goods manufactured or produced in the [6][State] and similar goods not so manufactured or produced, discriminates in favour of the former, [7]* * * * * * * *

[1]30-67. * * * * * * *

[1]SCHEDULE.

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[1] All the provisions of this Act except section 29A have been repealed by section 148 and Schedule I of the Bombay Prohibition Act, 1949 (Bom. 25 of 1949) ; but such repeal shall not be deemed to affect the provisions of the Bombay Abkari Act, 1878, in so far as they relate to the levy of any duties under section 29A of the said Abkari Act and the recovery of any duties or fees levied under any other provisions of the said Abkari Act. [*Vide* section 148 (*2*) (*iii*) of Bom. 25 of 1949].

[2] Section 29A was inserted by the Adaptation of Indian Laws Order in Council.

[3] These words were substituted for the words "Central Legislature" by the Adaptation of Laws Order, 1950.

[4] This word was substituted for the word "Provincial", *ibid.*

[5] These words were substituted for the words and figures "Part III of the Government of India Act, 1935," *ibid.*

[6] This word was substituted for the word "Province", *ibid.*

[7] The words beginning with the words "or which" and ending with the words "another locality" were omitted, *ibid.*